

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Special Ed Full-Time	229.0	230.0	243.0
On Roll Special Ed Shared-Time	8.0	5.0	4.0
On Roll Subtotal	237.0	235.0	247.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	4,135,400	4,135,400	4,135,400
	Tuition from Local Education Authorities	10-1310	9,098,781	7,970,711	8,614,290
	Prior Year Tuition Adjustment from Local Education Authorities	10-1310	203,100	0	0
	Non-Resident Fees	10-1350	546,102	528,000	550,000
	Unrestricted Miscellaneous Revenues	10-1XXX	75,384	153,000	195,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	2,000	2,000
	Total Revenues from Local Sources		14,058,767	12,791,111	13,498,690
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	142,075	0	0
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	7,530	0	0
	Total Revenues from Federal Sources		149,605	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	550,000	400,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	513,950	0
	Withdrawal from Maintenance Reserve	10-310	0	381,024	392,000
	Transfers from Other Funds	10-5200	0	500,000	500,000
	Adjustment for Prior Year Encumbrances		0	16,772	0
	Actual Revenues (Over)/Under Expenditures		-1,494,397	0	0
General Fund Revenues	Total Operating Budget		12,713,975	14,752,857	14,790,690
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	13,190	15,000	15,000
	Other Revenue from Local Sources	20-1XXX	86,743	0	0
	Total Revenues from Local Sources	20-1XXX	99,933	15,000	15,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	5,649	0	0
	Total Revenues from State Sources		5,649	0	0
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	133,241	0	0
	Other	20-4XXX	40,657	0	0
	Total Revenues from Federal Sources		173,898	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		284,909	15,000	15,000
All Fund Revenues	Total Revenues/Sources		12,998,884	14,767,857	14,805,690
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,998,884	14,767,857	14,805,690

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Special Education-Instruction	11-2XX-100-XXX	4,228,124	4,633,883	4,770,814
	Other Instructional Programs-Instruction	11-4XX-100-XXX	427,574	519,203	555,908
	Community Services Programs/Operations	11-800-330-XXX	7,800	13,500	13,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	246,110	275,082	282,806
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,224,580	1,295,477	1,316,517
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	510,280	549,980	560,008
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	58,672	63,053	80,446
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	39,476	55,050	55,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	359,276	376,642	371,371
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	422,833	421,855	419,071
	Undistributed Expenditures-Central Services	11-000-251-XXX	242,042	254,210	264,933
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	127,741	124,209	138,429
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,931,714	2,164,744	2,186,078
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,646,400	3,163,450	3,358,770
		Total Undistributed Expenditures		7,809,124	8,743,752
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,000	2,000
General Fund Current Expenses	Total General Current Expense		12,472,622	13,912,338	14,376,151
Capital Outlay	Equipment	12-XXX-XXX-730	241,353	21,870	412,539
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	816,649	0
	Interest Deposit to Capital Reserve	10-604	0	2,000	2,000
		Total Capital Outlay		241,353	840,519
General Fund Expenses and Transfers	General Fund Grand Total		12,713,975	14,752,857	14,790,690
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	86,743	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	5,649	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,649	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	Other	20-XXX-XXX-XXX	40,657	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	133,241	0	0
	Total Federal Projects	20-XXX-XXX-XXX	173,898	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		284,909	15,000	15,000
All Fund Expenses	Total Expenditures/Appropriations		12,998,884	14,767,857	14,805,690
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,998,884	14,767,857	14,805,690

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,110,026	1,935,651	1,385,651	985,651
	Repayment of Debt		0		
Restricted for General Operating Budget	Capital Reserve	1,028,821	1,679,821	1,167,871	1,169,871
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	949,225	950,225	571,201	181,201
	Legal Reserve	0	0	0	0
	Unemployment Fund	315,750	315,750	315,750	315,750
	Tuition Reserve	0	0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112				
Restricted for Special Revenue Fund	Student Activity Fund	13,453	8,024	8,024	8,024
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$50,143	\$51,017	\$57,910	\$59,829	\$58,670
Total Classroom Instruction	\$24,654	\$25,211	\$29,098	\$30,062	\$29,742
Classroom-Salaries and Benefits	\$23,768	\$24,104	\$28,065	\$29,065	\$28,607
Classroom-General Supplies and Textbooks	\$596	\$465	\$465	\$481	\$434
Classroom-Purchased Services	\$289	\$643	\$568	\$517	\$702
Total Support Services	\$11,119	\$11,140	\$12,496	\$12,871	\$12,600
Support Services-Salaries and Benefits	\$10,409	\$10,300	\$11,536	\$11,931	\$11,556
Total Administrative Costs	\$6,013	\$5,994	\$6,334	\$6,531	\$6,336
Administration Salaries and Benefits	\$5,028	\$5,010	\$5,244	\$5,405	\$5,231
Total Operations and Maintenance of Plant	\$8,288	\$8,629	\$9,905	\$10,286	\$9,915
Operations and Maintenance-Salaries and Benefits	\$2,347	\$2,845	\$3,484	\$3,587	\$3,549
Board Contribution to Food Services	\$27	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$2,034	\$987	\$63	\$94	\$1,684
Legal Costs	\$98	\$65	\$79	\$81	\$69
Employee Benefits as a percentage of salaries*	31.53%	34.39%	37.42%	37.32%	38.83%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2023-24 revised appropriations and the 2024-25 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	instructional vocational segments purchased through Cape May Technical	0
Insurance Coverages and Benefits	member NJ School Boards Joint Insurance Fund	0
Others	provide recreational facilities to area districts and community programs, including use of indoor pool	0
Purchasing	purchase of natural gas and electric through ACES	0
	cooperative agreements for electrical, refrig and plumbing services through Middle Twp BOE as lead agency	0
Special Education Services	provide itinerant services (OT, PT, case management, speech, etc.) to area districts	0
Staffing - Other	shared staffing services agreements with CM Tech and Dennis Twp.	0
Superintendent and Assistant Sup.	shared Superintendent with Cape May Technical School	0
Technology Services	Technology Director svcs and other technology staff through Cape May Technical	0
Transportation Services, including Fuel	purchase fuel through County of Cape May	0
	provide student transportation services to area schools, functioning as county CTSA	0

Employee Contract List for District

Name	Category	Measure
Kathleen Allen	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,835
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$14,350
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,817
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Kathleen Allen	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Michael McCourt	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$93,509
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Michael McCourt	Total Allowances Amount	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,895
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$60 per day, \$8500 cap
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Shared Svcs Agreement	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.1
	Shared with Another District?	Y
	Shared County	09
	Shared District	0720

Employee Contract List for District

Name	Category	Measure
Shared Svcs Agreement	Job Title Other District	Supintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	26
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
Thomas Baruffi	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$146,875
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	184
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Thomas Baruffi	Total Allowances Amount	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	none-interim
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none-interim
	Contractual Post-Employment Benefit Description of Payout of Personal days	none-interim
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported